

**Department of Local Government Finance**  
**Report of Appealing Taxing Unit**

The Department of Local Government Finance (“Department”) has prescribed this template through which a petitioner supplies the information the Department requires pursuant to IC 6-1.1-18.5-12(c). In 2015, the required information must be filed with the Department on or before **OCTOBER 19** or, **in the case of an appeal due to a shortfall** (IC 6-1.1-18.5-16), on or before **DECEMBER 30**. Shortfall appeals can only be calculated after the final tax distribution. The Department requests that appeals for shortfalls in the prior year’s tax settlement be filed by the October 19 deadline to prevent delays in the processing of annual budgets, tax rates, and levies.

Forward to the Department only this page, the individual page(s) applicable to the appeal(s) to be considered, the certification page, and any supporting documentation. On this page, check all appeals for which you are applying, state the amount of the appeal, and submit the appropriate worksheets. Do not forward unused pages and do not submit more than one application.

This application may be submitted electronically, faxed, or mailed (see last page for details).

TAXING UNIT: \_\_\_\_\_ COUNTY: \_\_\_\_\_

FISCAL OFFICER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

FINANCIAL CONSULTANT (IF APPLICABLE): \_\_\_\_\_

PLEASE INDICATE BELOW THE TYPE AND  
AMOUNT OF APPEAL TO BE CONSIDERED

- \$ \_\_\_\_\_

Annexation, Consolidation, or Extension of Services
- \$ \_\_\_\_\_

Three Year Growth Factor Equal to or Exceeding 2% of Statewide Growth Factor
- \$ \_\_\_\_\_

Emergency Levy Appeal  
(Natural disaster, an accident, or other unanticipated emergency; the Department does not consider the condition of general economic recession to be an unforeseen emergency.)
- \$ \_\_\_\_\_

Correction of Advertising, Mathematical, or Data Error
- \$ \_\_\_\_\_

Property Tax Shortfall Due to Erroneous Assessed Value

## SUBMISSION INFORMATION

For consideration, all submissions must include, in addition to the information required for the type of appeal under consideration, the following:

(Please attach each item below to this petition and indicate with a [✓] the items attached.  
If an item has not been attached, provide an explanation for its exclusion.)

- [ ] One complete package of all the below, including the appeal worksheet and the information required for the type of appeal under consideration.
- [ ] Copy of cover page, appeal worksheet(s), tax rate information page, and signed certification. (Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- [ ] Copy of resolution from fiscal body approving the excess levy appeal along with a statement that the unit will be unable to carry out the governmental functions assigned to it by law unless it is granted this appeal. The unit must include reasonably detailed statements of fact supporting this statement. (IC 6-1.1-18.5-12(a))
- [ ] All documentation required for specific appeal, as specified on the worksheet(s).

Please note that the Department will utilize reports from the budget certification process (Form 3, Fund Report, Estimate of Miscellaneous Revenues) and the unit's submitted Annual Financial Report on Gateway during its review of an appeal application. If this information is not representative of your unit's current financial situation, please provide updated financial information and explanations as to the differences.

### NOTICE

ONLY submissions bearing postmarks of **OCTOBER 19** or **DECEMBER 30** (for shortfall appeals only) or earlier will be considered. Note that IC 6-1.1-17-3(a)(4) requires that any request for an excess levy appeal be advertised as part of the notice to taxpayers of the estimated budget. Failure to comply with IC 6-1.1-17-3(a)(4) will be cause for denial. All requests for consideration of an appeal must be specific.

TAX RATE INFORMATION

Total District Rate (found on Department website)	2013	2014	2015	2016 (Estimated)

Tax Rate Impact:  
A. 2015 net assessed value \$  
B. Total amount of appeal(s) \$  
C. Unit’s rate impact of appeal(s) = [B/(A/100)] %  
D. District rate impact = C/2015 Total District Rate %

Tax Levy Impact:  
E. Total amount of requested appeal \$  
F. Unit’s total levy for current year \$  
G. Percent increase (E/F) %

Did the fiscal body approve this excess levy appeal(s)? Yes No  
Vote (Please submit resolution/ordinance approving appeal.)

Was there any opposition or objection to the excess levy appeal? Yes No  
If yes, please provide a summary of the objection:

Did you include an excess levy appeal(s) in Column C of the ensuing year’s budget notice?  
Yes No

Has this unit transferred funds to its rainy day fund during this budget year or the immediately preceding budget year? Yes No

If yes, please state the fund(s) and amounts from which transfers were made:

Fund Amount \$  
Fund Amount \$  
Fund Amount \$  
Fund Amount \$

If no, does the unit plan to transfer funds to the rainy day fund in the near future?  
Yes No Amount \$

Please provide the current balance in your unit’s rainy day fund and indicate whether any of this amount will be spent in the near future and how so:

Please explain how and why your unit determined it cannot carry out its governmental functions without this appeal (IC 6-1.1-18.5-12(a)). Include reasonably detailed statements of fact:

Department Fund Balance Policy: The Department may adjust allowances for an excess levy appeal when it is demonstrated that there are sufficient fund balances to allow the unit to carry out its governmental functions. This policy applies to appeals for annexations, extension of services, three year growth, emergencies, and shortfalls. The Department will take circuit breaker credits into consideration when estimating fund balance amounts.

**ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13(a)(1))**

Required documentation for annexations, consolidation/modernization, and extension of services appeals:

- A. All ordinances (or resolutions).
- B. All fiscal impact statements.
- C. Description of situation leading to annexation, consolidation or extension of services.
- D. What is the dollar and percentage change in assessed value?

**For Annexation:**

Amount of appeal: \$\_\_\_\_\_

Effective date of annexation: \_\_\_\_/\_\_\_\_/\_\_\_\_

1. State the time frame of annexations to be considered.

As of March 1:        Year\_\_\_\_\_ Year\_\_\_\_\_ Year\_\_\_\_\_

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(a) for each budget year as certified by the county auditor? (This question relates to increases in the maximum levy up to 15% that were granted as a result of increased assessed value stemming from the annexation.)

Budget Year \_\_\_\_\_ Adjustment Made \$\_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$\_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$\_\_\_\_\_

**Annexation Appeal Amount**

- (a) Total amount of appeal \$\_\_\_\_\_
- (b) Total amounts from question 2 above \$\_\_\_\_\_
- (c) Line (a) – line (b) \$\_\_\_\_\_
- (d) Number of years attributable to line (a) above \_\_\_\_\_
- (e) Divide line (c) by line (d) \$\_\_\_\_\_
- (f) New est. misc. revenues from annexed area \$\_\_\_\_\_
- (g) Total annual new revenues [Lines (e) plus (f)] \$\_\_\_\_\_

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

3. State for each year for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Services & Charges	\$ _____	\$ _____	\$ _____	\$ _____
Debt	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Township Assistance	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

4. Does the total amount requested match the amount in the fiscal impact statement for each annexation (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

If no, please explain the differences:

5. Specifically, what types of services will be needed and/or increased?

**ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13(a)(1))**

**For Consolidation or Modernization (IC 36-1.5):**  
**(A copy of the Reorganization Plan and Fiscal Impact Statement is required. Please include any appropriate maps.)**

Amount of Appeal: \$ \_\_\_\_\_

1. Date of referendum approving the consolidation/modernization: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Effective date of consolidation/modernization: \_\_\_\_/\_\_\_\_/\_\_\_\_

2. Specifically, what types of services will be needed and/or increased?

3. What funds will be needed for the newly established consolidated unit and what new miscellaneous revenues will be generated?

4. State for *each year* for the budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Services and Charges	\$ _____	\$ _____	\$ _____	\$ _____
Debt	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Township Assistance	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

5. Does the total amount requested match the amount in the fiscal impact statement for the consolidation or modernization (include copies of all resolution(s)/ordinance(s) and fiscal impact statements)? \_\_\_\_ Yes \_\_\_\_ No

If no, please explain the differences:

6. Does the fiscal impact statement describe the effect of the consolidation/modernization on the other units of government in the jurisdiction? If not, please describe.

7. Discuss the certified savings described in IC 36-1.5-3-5.

**ANNEXATION, CONSOLIDATION, OR EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13(a)(1))**

**For Extension of Services:**

Amount of Appeal: \$ \_\_\_\_\_

- 1. Effective date for the extension of services: \_\_\_\_/\_\_\_\_/\_\_\_\_
  
- 2. Describe the extension of services and what services are being extended?
  
  
  
  
- 3. What is the percent change in assessed valuation? \_\_\_\_\_%
  
- 4. Did another fiscal body need to approve the change? \_\_\_\_ Yes \_\_\_\_ No  
If yes, attach the approval documentation from that fiscal body including ordinances and resolutions.
  
- 5. State for *each year* for each budget classification indicated below the increase in expenses for which the appeal should be considered. (Attach separate sheets, if necessary.)

Category	Year _____	Year _____	Year _____	Total
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Services and Charges	\$ _____	\$ _____	\$ _____	\$ _____
Debt	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Township Assistance	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

- 6. Discuss the total amount requested and why it is needed. Indicate how much will be generated from new miscellaneous revenues due to the extension of services.

# **THREE YEAR GROWTH FACTOR**

**(IC 6-1.1-18.5-13(a)(3))**

A unit qualifies to seek a three-year growth appeal if its average assessed value growth over the last three years exceeds the statewide average assessed value growth quotient (“AVGQ”) for the same time period by at least 2%. The following is a description of the steps the Department takes in accordance with IC 6-1.1-18.5-13(a)(3) to determine a unit’s eligibility and maximum appeal amount.

Step 1: Determine the three (3) calendar years that most immediately precede the ensuing calendar year and in which a statewide general reassessment of real property under IC 6-1.1-4-4 does not first become effective (2015, 2014, and 2012).

Step 2: Calculate the assessed value of all taxable property for the unit, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the amount deducted under the homestead supplemental deduction in 2008 Pay 2009. For each of those years, divide that amount by the amount calculated for the previous year.

Step 3: Sum the results of Step 2 and divide by three (3).

Step 4: Add the statewide total assessed value of all taxable property for all units, plus the assessed value deducted under the inventory deduction in 2006 Pay 2007, plus the assessed value deducted for the homestead supplemental deduction in 2008 Pay 2009. For each year, divide that amount by the amount calculated for the previous year. The calculations for Steps 4 and 5 are performed below:

Statewide Averages Adjusted for Inventory and Homestead Deductions

2012	1.006
2014	1.013
2015	1.030

Step 5: Add the Step 4 results and divide by three (3):  $(1.006+1.013+1.030)/3 = 1.016$ .

Step 6: Divide the Step 3 results by the Step 5 results.

If Step 6 is equal to or greater than 1.02, then the unit is eligible for the appeal. The maximum amount that the Department may award in this appeal is the amount by which Step 6 exceeds the AVGQ as calculated according to IC 6-1.1-18.5-2. (This amount is 1.026 for 2016.)

## **Answer the following questions:**

1. Justify the financial need for the appeal. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.
2. State precisely which of those items are the highest priority to fund.

Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, indicate the anticipated amount: \$ \_\_\_\_\_

**EMERGENCY LEVY APPEAL**  
**(IC 6-1.1-18.5-13(a)(12))**

A levy increase may be granted if a unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by IC 6-1.1-18.5-3 due to a natural disaster, an accident, or another unanticipated emergency. This is a temporary appeal.

**Describe the event that caused these circumstances. Please note that the Department does not consider the condition of general economic recession to be an unforeseen emergency. Likewise, the Department does not consider the consequences of past fiscal policymaking by a unit to be an unforeseen emergency.**

Total amount of the appeal: \$\_\_\_\_\_

Attach an ordinance/resolution from the unit executive declaring that the unit cannot carry out its governmental functions for the ensuing year.



**CORRECTION OF ADVERTISING, MATHEMATICAL, OR DATA ERROR**  
**(IC 6-1.1-18.5-14)**

An excess levy may be granted for the correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year that affects the tax rate or levy of a unit or the determination of the limitations established by IC 6-1.1-18.5-3.

Note: The correction should not be related to refunds or errors made and/or corrected due to assessment appeals. These types of “errors” are calculated via the Property Tax Shortfall Due to Erroneous Assessed Valuation appeal.

Indiana Code 6-1.1-17-1 requires the certified statement from each county auditor to the Department to contain “for counties with taxing units that cross into or intersect with other counties, the assessed valuation as shown on the most current abstract of property.” This statute was intended to address situations where a county has submitted its assessed values to the Department but a neighboring county sharing a cross-county taxing unit has failed to submit assessed values to the Department. The effect of this statute does not constitute an error as contemplated by IC 6-1.1-18.5-14. **Please also note that the Department will not consider appeals seeking to correct a unit’s past *policy* decisions.**

1. **Describe this error.** (The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be considered.)
  
2. Date on which error was identified: \_\_\_\_/\_\_\_\_/\_\_\_\_
  
3. State the error’s impact on the ensuing year’s levy. \$\_\_\_\_\_

**PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**  
**(IC 6-1.1-18.5-16)**

(This appeal is applicable only to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3.)

Shortfall is defined as a unit receiving a property tax distribution less than the certified levy due to erroneous assessed value estimates or refunds paid on successful assessment appeals. Circuit breaker credits do not cause a shortfall and cannot be recovered with other property taxes. State the taxing year(s) for which this appeal is to be considered and the amount to be considered for each year (i.e., which budget year experienced a shortfall?).

Pay\_\_\_\_\_ \$\_\_\_\_\_ Pay\_\_\_\_\_ \$\_\_\_\_\_

Note: This appeal is based on the unit’s share of lost revenues shown on the Certificate of Error or Tax Refund Claims due to Erroneous Assessed Valuation. **The Actual Distribution column is not to include delinquent property tax payments or circuit breaker credits.**

Complete the following information to compute the amount of distribution less than 100% of certified. List only funds within the maximum levy—debt funds and cumulative funds do not qualify for this appeal. Columns A, B, and C can be found on the Certified Budget Order.

(A) Fund	(B) Certified Levy	(C) Certified Rate	(D) Actual Distribution	(E) Circuit Breaker
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
Total	\$	\$	\$	

In the past three years, has the unit experienced a levy excess? \_\_\_\_\_ Yes \_\_\_\_\_ No  
(If yes, state the taxing year and amount.)

2014 \$\_\_\_\_\_

2013 \$\_\_\_\_\_

2012 \$\_\_\_\_\_

Using the form below, complete the calculation on the next page.

The following information must be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor’s Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall (for both the June & December settlements).

**Please highlight on the auditor’s reports the pertinent information used in this calculation.**

**Note: Use the “Net” column—penalty and interest amounts do not qualify!**

## **PROPERTY TAX SHORTFALL DUE TO ERRONEOUS ASSESSED VALUATION**

**(IC 6-1.1-18.5-16)**

[illegible]

Notes: Column A: List all the taxing districts of which the unit is a part.

Column B: Enter the amount from the net column for that district from the 127CER report.

Column C: Enter the amount from the net column for that district from the 17TC report.

Column D: Add columns B and C.

Column E: This information can be found on the Department website; it is a page that is submitted with the Certified Budget Order.

Column F: This is the unit's total rate of all qualifying funds; it is the total rate from column C of the calculation in step 2.

Column G: Divide column F by column E.

Column H: Multiply column D by column G.

**CERTIFICATION**

I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Printed Name of Financial Advisor/Consultant)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Email)

Forward all information to:  
Department of Local Government Finance  
Budget Division – Judy Robertson  
100 North Senate Avenue, Room N1058  
Indianapolis, IN 46204-2211  
E-mail: [JRobertson@dlgf.in.gov](mailto:JRobertson@dlgf.in.gov)  
Fax: (317) 974-1629

**PETITION TO APPEAL FOR AN INCREASE ABOVE THE MAXIMUM LEVY**

The \_\_\_\_\_ of the \_\_\_\_\_,  
(Fiscal/Governing Body) (Taxing Unit)

\_\_\_\_\_ County, State of Indiana, has determined to appeal to the  
Department of Local Government Finance for an excess property tax levy.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested.)

Annexation/Consolidation/Extension of Services (IC 6-1.1-18.5-13(a)(1))	\$ _____
Three Year Growth (IC 6-1.1-18.5-13(a)(3))	\$ _____
Emergency Levy Appeal (IC-1.1-18.5-13(a)(12))	\$ _____
Property Tax Shortfall (IC 6-1.1-18.5-16)	\$ _____
Correction of Error (IC 6-1.1-18.5-14)	\$ _____

The fiscal/governing body of \_\_\_\_\_, \_\_\_\_\_ County, hereby  
resolves to proceed with a petition for an excess property tax levy to the Department of Local  
Government Finance to increase the taxing unit’s maximum levy.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

FOR	AGAINST
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST: \_\_\_\_\_